IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

FRIDAY, THE 12TH JANUARY 2007 / 22ND PAUSHA 1928

WP(C).No. 1421 of 2007(T)

PETITIONER:

KURUNYAN KUNYARAMU, `KURUNYAN HOUSE',
P.O.OTHUKKUNGAL, MALAPPURAM DISTRICT.

BY ADV. SRI.R.MURALIDHARAN (AROOR)

RESPONDENTS:
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1. ADDITIONAL SALES TAX OFFICER,
MANJERI.

2. TAHSILDAR, TALUK OFFICE,
TIRURANGADI.

3. DISTRICT COLLECTOR, MALAPPURAM.

4. K.KUNHALANKUTTY, ASIAN INDUSTRIES,
ANAKKAYAM, MALAPPURAM.

BY GOVERNMENT PLEADER SRI.SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 12/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C) NO. 1421 OF 2007

Dated this the 12th day of January, 2007

J U D G M E N T

Petitioner challenges the notice Exhibit P1 issued under Sub Section (2) of Section 49 of the Revenue Recovery Act proposing to sell the property belonging to the petitioner. His contention is that he is not a defaulter for sales tax arrears and the property now proceeded against absolutely belongs to him and his wife. He has preferred claim petition Exhibit P4 under Section 46 of the Revenue Recovery Act before the District Collector. The same has not been considered and disposed of. Hence if the properties are sold before the disposal of Exhibit P4, it will cause irreparable injury and hardship and hence this writ petition. Since the petitioner has availed the statutory remedy by raising a claim before the District Collector, necessarily before selling the property his claim has to be disposed of.

2. Having heard the learned Government pleader and after perusing the records, I direct that Exhibit P1 proceedings shall be kept in abeyance until Exhibit P4 is considered and disposed of in accordance with law as early as possible, at any

rate within a period of two months.

Produce a copy of this judgment for information and compliance of the appropriate authorities.

Writ petition is disposed of as above.

P.R.RAMAN, JUDGE

Rp